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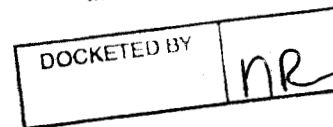
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May 11, 2007

Arizona Corporation Commission
DOCKETED

MAY 11 2007



CERTIFIED MAIL

Patrick Crocker
Early, Lennon, Crocker and Bartosiewicz, P.L.C
900 Comerica Building
Kalamazoo, Michigan 49007

RE: STAFF'S LETTER OF INSUFFICIENCY AND FIRST SET OF DATA REQUESTS TO ACCERIS MANAGEMENT AND ACQUISITION, LLC AND COGNIGEN NETWORKS, INC DOCKET NOS. T-20376A-06-0795 AND T-04258A-06-0795

On December 20, 2006, Acceris Management and Acquisition, LLC ("Acceris") and Cognigen Networks, Inc. ("Cognigen") (Collectively, the "Applicants"), filed a joint application for approval of a transfer of assets from Cognigen to Acceris. The application is not yet sufficient. This data request lists the information Staff needs to complete its analysis of your application. Please consider this as Staff's first set of data requests to Acceris and Cognigen in the above-referenced matter.


For purpose of this data request set, the words "Applicants", the "Companies", and "your" refer to Acceris Management and Acquisition, LLC and Cognigen Networks, Inc. and any representative, including every person and/or entity acting with, under the control of, or on behalf of Acceris Management and Acquisition, LLC and Cognigen Networks, Inc. For each answer, please identify by name, title, and address each person providing information that forms the basis for the response provided.

These data requests are continuing, and your answers or any documents supplied in response to these data requests should be supplemented with any additional information or documents that come to your attention after you have provided your initial responses.

Please provide Docket Control with the information being requested within **10 days** of the date of this letter. Please mail an original plus 13 copies to: Docket Control, Arizona Corporation Commission, 1200 W. Washington Street, Phoenix, Arizona 85007. If no response is received or all deficiencies are not remedied within 30 days, Staff will recommend that the application be terminated pursuant to A.A.C. R14-2-1103(B)3 and A.A.C. R14-2-510(E)3.

Remember that information submitted for a CC&N will be made a part of the public record (including financial statements). Any information designated as confidential will not be accepted by Docket Control. If you have any questions, please contact me at (602) 364-0235. Thank you for your prompt response to this request.

Respectfully,

A handwritten signature in black ink, appearing to be 'Candrea Allen', written over a horizontal line.

Candrea Allen
Executive Consultant I
Utilities Division

Enclosure(s)

cc: Docket Control Center

STAFF'S FIRST SET OF DATA REQUESTS TO
ACCERIS MANAGEMENT AND ACQUISITION, LLC and COGNIGEN NETWORKS, INC
DOCKET NOS. T-20376A-06-0795 and T-04258A-06-0795

Please make certain that each numbered item and each part of the item is answered completely. In order for Staff to continue with its review of this application, the following information must be submitted:

1. Please describe, in detail, the customers the applicants are proposing to transfer.
2. Does Cognigen plan to layoff any employees as a result of this transaction?
3. Please indicate the number of residential and business customers Cognigen plans to transfer to Acceris.
4. Did the Applicants have any service contracts with customers? If so, please describe how the service contracts were honored or terminated with the customers.